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8                   UNITED STATES DISTRICT COURT  
9                   WESTERN DISTRICT OF WASHINGTON  
10                  AT TACOMA

11 UNITED STATES OF AMERICA,

12                   Petitioner,

13                  v.

14 A. HOWELL KITENDAUGH,

15                   Respondent.

16                  No. MC13-5021BHS/KLS

17                  ORDER OF REFERENCE AND  
18                  DIRECTING RESPONDENT TO  
19                  SHOW CAUSE

20                  Upon the Petition of the United States Attorney for the above-named district, and the  
21 Exhibits attached thereto, including the declaration of investigating Revenue Officer Anne  
22 Duke, it is hereby ORDERED THAT:

23                  1.       The Petition herein is referred to United States Magistrate Judge **KAREN L.**  
24 **STROMBOM** pursuant to 28 U.S.C. § 636(b)(1). The Magistrate Judge shall review all  
25 pleadings, shall determine whether a hearing is required, shall schedule and preside over  
26 such hearing, and shall take such other actions as he/she deems necessary to accomplish the  
27 purposes of the Order. The Magistrate Judge shall thereafter submit his/her proposed Order,  
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ORDER OF REFERENCE AND DIRECTING  
RESPONDENT TO SHOW CAUSE - 1

UNITED STATES ATTORNEY  
700 STEWART STREET, SUITE 5220  
SEATTLE, WASHINGTON 98101  
(206) 553-7970

1 proposed Findings of Fact and Conclusions of Law, or such other documents as he/she  
2 deems appropriate. The originals thereof shall be filed with the Clerk, and copies provided  
3 to all parties.  
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5       2. A copy of this Order, together with the Petition and Exhibits thereto, shall be  
6 personally served upon the respondent (or left with a person of suitable age and discretion at  
7 the respondent's residence) within three (3) weeks of the date of this Order. Within fourteen  
8 (14) days thereafter, the petitioner shall file proof of service, or shall seek additional time to  
9 make such service. If the petitioner fails to comply with this paragraph, this action shall be  
10 subject to dismissal forthwith.  
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13       3. The respondent may file with the Court, not later than two (2) weeks after  
14 service of this Order upon him, a statement detailing any objections to enforcement of the  
15 Internal Revenue Service summons. When factual issues are raised, the statement shall be  
16 accompanied by an affidavit, giving the facts on which the objections are based. A copy of  
17 this statement and/or affidavit shall be served on the United States Attorney.  
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20       4. If the Magistrate Judge finds from the statement of objections and any  
21 accompanying affidavit that there are no questions of material fact and that the petitioner is  
22 entitled to enforcement of the summons as a matter of law, he/she shall recommend entry of  
23 an Order Enforcing Summons without scheduling a hearing. If the statement of objections  
24 and any affidavit are sufficient to raise the possibility of a valid defense to the summons, the  
25 Magistrate Judge shall schedule a hearing to consider the objections.  
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1       5. Failure to file a timely statement of objections will result in enforcement of the  
2 summons without any further pleadings. Only those defenses asserted in the statement of  
3 objections will be considered.  
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5       6. The Clerk shall forward copies of the Order to the above-named Magistrate  
6 Judge and the United States Attorney.  
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8                     DATED this 20th day of June, 2013.  
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12                     BENJAMIN H. SETTLE  
13                     United States District Judge  
14

15                     Presented by:  
16

17                     \_\_\_\_\_  
18                     /s/ *Christina N. Dimock*  
19                     CHRISTINA N. DIMOCK, WSBA #40159  
20                     Assistant United States Attorney  
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ORDER OF REFERENCE AND DIRECTING  
RESPONDENT TO SHOW CAUSE - 3

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